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2011

Employer Guide to **WAGE REPORTING**

STATE OF MICHIGAN

Unemployment Insurance Agency

DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS

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Unemployment Insurance Agency Contacts for Employers

Wage Record Unit Main Phone Number
Wage Record Unit Fax Number

313-456-2760
313-456-2766 (Do not fax Wages or SS#'s)

E-Mail Address For Electronic
Wage Filing Help or Questions

wagereports@michigan.gov

Office of Employer Ombudsman

800-638-3994
313-456-2301

Tax Office Contacts:

Tax Status
Fax Number

313-456-2080
313-456-2131

Tax Maintenance
Fax Number

313-456-2010
313-456-2131

Tax Collection
Fax Number

313-456-2090
313-456-2131

Reimbursing Tax Accounts
Fax Number

313-456-2085
313-456-2132

Tax Team Support
Fax Number

313-456-2180
313-456-2130

Website:

UIA Website

www.michigan.gov/uia

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Frequently Asked Questions

This section contains common questions asked by employers regarding filing quarterly reporting requirements for wages by paper (fax) or online.

Q. How do I get started?

A. First, make sure you have an account number. If you have not registered your business with UIA, please contact UIA Tax Office at 313-456-2080 and request registration information.

Q. Will I receive a preprinted form?

A. You will receive a pre-printed form, if:

1. You have 50 or fewer employees;
2. You have filed a paper report within the last 2 quarters; and
3. Your UIA Employer Account Number is active.

Q. Should I report a zero payroll?

A. Yes. If you do not have any employees or have not paid wages, you must continue to file your report. However, if you do not expect to have a payroll during one or more calendar quarters, you may request to be placed in inactive status during that period. Contact the UIA Tax Office about your account status at 313-456-2080.

Q. Why is my UIA Employer Account Number ten (10) digits instead of seven (7)?

A. A 10-digit UIA Employer Account Number is required to process Form UIA 1017. This number consists of an assigned seven-digit account number and a 3-digit multi-unit number. The multi-unit number is three (3) zeroes unless the UIA has approved multiple location reporting and assigned multi-unit numbers of 001 or greater.

Q. May I report my salaried, hourly, or business location payrolls separately?

A. Yes, but only if UIA has approved multiple location reporting and has assigned multi-unit numbers of 001 or greater to your account. Otherwise, you cannot report separate payrolls and you must include all employees for the quarter on the same report. If you wish to have multiple location reporting approved for your account, please contact the UIA Tax Office at 313-456-2080.

Q. Should I mail the Form UIA 1017, Wage Detail Report, and the Form UIA 1020, Quarterly Tax Report, in the same envelope?

A. No. The *Wage Detail Report* and the *Quarterly Tax Report* are sent to different addresses. In fact, each form is processed differently and serves a different purpose. Return these reports separately to the mailing addresses shown on each form.

Q. May I file my Wage Detail Report electronically?

A. Yes! You may register to file an *Electronic Wage Report* (Form UIA 1017) on the UIA website at <https://webacct.unemployment.state.mi.us>. Employers filing online have two options, Form UIA 1017e and Employer File Submission (EFS). The 1017e is an online version of the paper Form UIA 1017, and is generally used by those who employ a small number of people. For those who employ a large number of people, EFS is best. Employers using this option prepare the Wage Detail Report in a specified file format and then transmit the data via File Transfer Protocol. Refer to Part I (page 9) of this guide for the requirements to file an electronic wage report using (page 9) 1017e and EFS options. Either way, our electronic service is safe and secure, using 128-bit encryption.

Please visit our web site for more information or to request a password to get started.

Q. May I fax the Form UIA 1017?

A. No. You must mail your Form UIA 1017, *Wage Detail Report*. Many times a faxed copy is illegible or incomplete. Also, to maintain confidentiality of the Social Security Numbers being reported, mailing your report is necessary. You may, however, file your 1017 via the Internet: <https://webacct.unemployment.state.mi.us>.

Q. May I send my Wage Detail Report on magnetic tape, floppy disk, or compact disk?

A. No. Tapes, disks or magnetic media of any kind can not be used for wage detail reporting. Wage detail must be submitted on Form UIA 1017, an approved Form UIA 1017 substitute form, or online at: <https://webacct.unemployment.state.mi.us>

Q. May I hand print the Form UIA 1017, Wage Detail Report?

A. Hand printed forms are acceptable. Please print clearly to avoid processing errors.

Q. Are reimbursing employers required to submit a Wage Detail Report?

A. Yes. All employers liable under the Michigan Employment Security (MES) Act must submit quarterly wage detail reports to UIA. This is required for both reimbursing and contributing employers.

DO'S AND DON'TS OF WAGE FILING

All liable employers must file quarterly *Wage Detail Reports*, Form UIA 1017, containing each employee's gross wages. The state uses wages submitted by employers to calculate unemployment benefits for eligible applicants.

It is important that employers file their wage reports accurately and timely to reduce potential claim errors or overpayments of benefits.

The following DO'S and DON'TS reflect common mistakes made by employers that often delay or prevent processing of Wage Detail Reports.

DO'S OF FILING THE UIA WAGE DETAIL REPORT

- 1) Do provide your 10-digit UIA Employer Account Number on the form. See Frequently Asked Questions (pages 3-4), regarding this account number.
- 2) Do list each employee only once on the Wage Detail Report along with their complete and accurate Social Security Number (SSN).
- 3) Do file one report per quarter per 10-digit UIA Employer Account Number.
- 4) Do remember, if you're using our Internet option, that your user name is the first seven digits of your UIA Employer Account Number.
- 5) Do notify the UIA Tax Office if you close down your business and no longer have any wages to report. You must officially notify UIA to inactivate or terminate your account.
- 6) Do notify the UIA Tax Office of any change of address or location where forms are to be mailed as soon as possible to ensure that UIA mailings reach you.

DON'TS OF FILING THE UIA WAGE DETAIL REPORT

- 1) Don't file a paper *Wage Detail Report* (Form UIA 1017) if you are filing or have filed an Internet report (1017e or EFS) for the quarter.
- 2) Don't send multiple copies of the *Wage Detail Report* (Form UIA 1017). One report is sufficient.
- 3) Don't send the *Wage Detail Report*, Form UIA 1017, and the *Employer Quarterly Tax Report*, Form UIA 1020, together. These forms are processed separately and each serves a different purpose.
- 4) Don't separately total every page of your Form UIA 1017 report. One total should appear on the last page only.
- 5) Don't submit a Form UIA 1017 without a valid Social Security Number (SSN) for each employee being reported. If you do not have the SSN at the time of filing, file an *Amended Wage Detail Report*, Form UIA 1019, to report the employee when you have obtained the SSN.
- 6) Don't enter any information other than employee SSN, employee name and gross wages in the detail portion of Form UIA 1017.
- 7) Don't send a zero payroll report to preserve a timely filing date and later follow with a report that contains payroll. One report per quarter should be prepared and sent timely.
- 8) Don't send another Wage Detail Report to make corrections. See "How to Submit Corrected Data" (Form UIA 1019) on Page 12.
- 9) Don't file the Wage Detail Report on magnetic media (tapes, floppy disks, compact disks) as these are not acceptable.

Please direct any questions about these DO'S and DON'TS to the Wage Record Unit. (See the UIA contacts for Employers on page 2.)

Introduction to Wage Reporting

Effective October 1, 2000, Michigan converted to a wage record system that uses the gross wages, reported quarterly by employers, to determine monetary entitlement to unemployment benefits for unemployed workers.

The UIA no longer requests wage information at the time an individual files a claim. The Wage Record system reduces paperwork and provides more accurate monetary determinations.

All liable employers are required to report wage detail information quarterly to the UIA. Wage Detail Reports submitted by employers must be accurate. Inaccurate reporting could result in erroneous benefit charges to an employer's account or denial of benefits to an unemployed worker who may otherwise be entitled.

This guide provides step-by-step instructions for reporting wage detail information.

Reporting Requirements

General Information

ALL EMPLOYERS, once registered and determined liable under the MES Act, are required by law to provide wage detail information on a quarterly basis to the UIA for each covered employee paid wages during the calendar quarter. To accommodate employers, the Wage Detail Report may be submitted using either of the following methods:

- 1) Online, using 1017e or EFS methods, or
- 2) On paper using Form UIA 1017 or on a substitute form prepared in the Form UIA 1017 format

Part I of this guide provides instructions to submit wage data online. Employers reporting by paper should refer to Part II of this booklet.

It is important that employers submit wage data using only one reporting method per quarter. This will reduce processing errors caused by duplicate filings.

Employers must provide their 10-digit UIA Employer Account Number, Federal Employer Identification Number (FEIN), and quarter ending date when submitting wage detail information, as well as the following information for each employee whose employment is covered under the unemployment insurance law:

- Family employment status, if applicable,
- Social Security Number (must be accurate and valid),
- Last name,
- First name,
- Total gross wages paid during quarter.

Due Dates

Wage Detail Reports must be received by the 25th day of the month following the end of the calendar quarter.

<u>Quarter Ending Date</u>	<u>Due Date</u>
March 31	April 25th
June 30	July 25th
September 30	October 25th
December 31	January 25th

Penalty

Effective with the third quarter of 1995, any employer (or agent) failing to submit, when due, any Wage Detail Report, is subject to a penalty of \$25.00 for each untimely report. This penalty is authorized by Section 54(c)(2) of the MES Act.

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Part I

Wage Reporting by Internet

To view a webcast (video) of Form UIA 1017 electronic wage filing instructions, log on to www.michigan.gov/uia. Click webcasts on the left side of the screen. Scroll down the webcast/UI tube page, and click [Employer Webcasts](#). Then scroll down and click [1017: Filing Online](#).

Overview

Employers have two ways of filing their Quarterly Wage Detail Report online: The 1017e and 72-byte Employer File Submission (EFS).

1. If you previously submitted your wage reports on paper or employ a small number of people, you can complete an electronic form on our website using the 1017e filing method.
2. If you previously submitted your wage reports on magnetic tape or employ a large number of people, you can file using the Employer File Submission (EFS).

In either case, the UIA Employer Account must be established prior to filing online, and the employer must be registered to use Employer Web Account Manager (EWAM).

Note: All of the web applications are hosted on an SSL-enabled web server so all traffic between the browser and the web server is encrypted for total security.

How to Create an Employer Web Account

With the EWAM, employers have the ability to:

- Change their password,
- Authorize other company employees to file wage information,
- View web account permissions and all online activities,
- Add and update users, and
- view up to eight previous quarters of wage detail information.

To get started, go to <https://webacct.unemployment.state.mi.us>. This is the home page for employers.

- 1) Click "Register as a New User."
- 2) Enter your 7-digit UIA Employer Account Number and the zip code for your business address. This is the physical location of your business, and may differ from the mailing address used to mail forms and correspondence to you.
- 3) Click "Continue."

The next page *requires* the following information:

- 1) Contact Name: Indicate the contact person for your company.
- 2) Enter a phone number for your contact person. *Optional* information on this page are the fields for e-mail address and "Secret Question." These are used as authentication if you lose your user name and/or password. Click "Continue."

You will then receive an online confirmation that your account has been created. A letter will be mailed to you via U.S. Postal Service containing your password.

Part I

Wage Reporting Online (Form UIA 1017e or EFS)

How to Manage Your Web Account

Once you have created an account and received a password, you can manage your account using the EWAM. With EWAM you can create Web Accounts for other users and authorize them to perform tasks on your behalf.

To create and authorize another user, follow steps below:

- 1) Log into the EWAM using the user name and password that was mailed to you. In the menu on the left side of the page, you should see your company name.
- 2) Select the "Add a User" option under your company name.
- 3) Enter the user's e-mail address. UIA use this address to determine whether the user already has an account.
- 4) If the user already has an account, you will still be able to authorize them to perform tasks for your company.

Instructions for Filing Quarterly Wage Report 1017e

To start filing an electronic 1017e, you should create a Username and Password (as detailed on page 9).

Once you have created your account and received your passwords, go to the Employer Home Page at: <https://webacct.unemployment.state.mi.us>. Sign into the account with your user name and password.

From the Welcome page click "File Quarterly Wage Report Detail, 1017e."

Section 1: Employer and Quarter/Year:

The first screen will request you enter the following information:

- 1) The UIA account and multi-unit number (username) and
- 2) The quarter for which wages are being filed
- 3) You will automatically access the Wage Detail Report page (Section 2). Click "Start Filing."

If wages are posted for the previous quarter, an employee summary will appear formatted with the names and Social Security Numbers of those employees.

Section 2: Employees Who Received Wages During the Quarter:

In Section 2 the employer can:

- 1) Edit or Delete any employees listed,
- 2) Enter the wages for the employees being reported. (Click "Edit Wages" to open wage field), and
- 3) Add additional employee(s),

When finished with Section 2 click "Done with Section 2." If there is no data in the previous quarter, the screen will appear with the message "no employee on file for this period."

How to Add an Employee

- 1) Click "Add an Employee."
- 2) Use the drop-down arrow to designate family status.
- 3) Enter Social Security Number.
- 4) Enter Employee Last Name.
- 5) Enter Employee First Name.

- 6) Enter Gross Quarterly Wages.
- 7) Click "Save" or "Save and Add Another."

"Save" will return you to section 2, "Save and Add Another" will bring up another "Add an Employee" screen.

Section 3: Summary Page:

Various kinds of information are confirmed for the employer, such as employer information and report summary information. The employer should verify the totals on this screen agree with what was processed. If not, the employer can start over, cancel the filing, or add or edit employee wages.

To complete filing:

- Enter name of contact person,
- Enter title,
- Enter phone number,
- Enter e-mail, and
- Click "Finalize Filing".

Once the report is finalized, this quarter is closed to any further action. When filing is finalized, a confirmation screen is displayed with the confirmation number and an option to view a printable form or process another 1017e. **Print and save this form.**

Employer File Submission

Once you have created your web account and received your password, you are ready to submit a file via the Employer File Submission (EFS) on the 1017 web site. Go to <https://webacct.unemployment.state.mi.us>.

Prepare your file.

Extract your payroll information and create the file. This web site will accept files in 72-byte format. This file format is described in the Wage Reporting File Specifications section.

To access the Employer File Submission application go to Employer home page at <https://webacct.unemployment.state.mi.us>.

This will bring you to the Sign In Page. On this page:

- 1) Enter your Employer Account Number or your established user name.
- 2) Enter the password you received in the mail. The password is case-sensitive, so "a" is different from "A," zero (0) is different from letter "O", "1" is different from a lower case "l".

Click "Sign in."

When your user name and password are accepted, the File Submission may be accessed from the welcome page by clicking on "submit the quarterly wage file." The contact information and File Type Page are displayed. On this page:

- 1) Validate contact information.
- 2) Select the type of file being submitted by clicking on 72-byte files.
- 3) Click "Next."

Part I

Wage Reporting Online (Form UIA 1017e or EFS)

This will bring you to the UIA File Submission Browse Page. On this page:

- 1) You can enter the path and name of the file being submitted, or click on the browser to access the file by pressing the browse key.
- 2) After you confirm that the correct file name appears in the file name box, click "Submit File."

The system will respond with a "File Transmitted Successfully" message. This message indicates the file was sent from your PC to our server. This screen also indicates you will receive an email advising that the data was accepted or rejected. If your transmission is rejected, the system will list errors that kept the file from being processed consistent with the Internet Wage Reporting File Specifications (72-byte records).

How to Submit Corrected Data (Form UIA 1019)

To report corrected data (such as employee Social Security Number, name or wages), or to add employee(s) omitted from a previously-filed report, submit Form UIA 1019, *Amended Wage Detail Report*. List only the employees for whom you are submitting corrected data. Do not resubmit an entire report; do not use a current quarter's *Wage Detail Report* (Form UIA 1017) to adjust employee data or to report negative wages.

NOTE: UIA is unable to confirm corrections to a previously filed Form UIA 1017 online. Employers must report any corrections to previously filed *Wage Detail Report* on the paper Form UIA 1019, *Amended Wage Detail Report*. Mail the completed Form UIA 1019 to the Wage Record Unit at the address provided on the form.

Copies of Form UIA 1017, *Wage Detail Report* and UIA 1019, *Amended Wage Detail Report* are provided in this booklet and are available online at www.michigan.gov/uia.

Wage Reporting File Specifications (72-byte records)

Electronic Reporting

This section outlines the File Specifications for Wage Reporting to the UIA. Files using this format can be submitted through the Employer File Submission website.

Employers who want to submit *Wage Detail Reports* using this method must follow the specifications and layout given in this section. Employers should review all requirements and specifications in this section before submitting wage detail information electronically.

Specifications

Overview

- Record size = 72, fixed length
- ASCII coding scheme

Employer Header Record

There must be one Header record preceding each set of Detail records.

Location	Field Name	Picture	Description
1	Record Identifier	X(01)	"E"
2-8	Employer Number	9(07)	UIA Account Number; cannot be all zeroes.
9-11	Multi-Unit Number	9(03)	UIA Multi-Unit Number; may be all zeroes.
12-15	Year	9(04)	Filing year in CCYY form, where CCYY is the year with century; CCYY must be a valid year such as 2000, 2001, 2002, etc; CCYY cannot be all zeroes.
16	Quarter	9(01)	Filing calendar quarter: must be 1, 2, 3 or 4
17-40 41-47	Filler Number of Employees	X(24) 9(07)	Number of employees on this 1017, right justified and padded with zeroes. This should match the number of Detail Records (Record Identifier = "S") that follow this header record. Cannot be negative. Cannot be all zeroes.
48-60	Total Wages	9(11)V99	
61-72	Filler	X(12)	Total amount of wages (included dollar and cents) filed on this 1017, right justified and padded with zeroes. This should match the total of the Employee Gross Wages column found in the Detail Records (Record Identifier = "S"). Cannot be negative. May be all zeroes.

UIA EMPLOYER ACCOUNT NUMBER (Location 2-11 on "E" Record)

A separate *Wage Detail Report* must be submitted for each 10-digit UIA Employer Account Number. The Employer Account Number consists of an assigned 7-digit account number plus a 3-digit multi-unit number. All 10-digits make up the UIA Employer Account Number. The multi-unit number is three zeroes unless UIA has approved multiple-location reporting. All wages paid for the quarter under a single 10-digit UIA Employer Account Number must be submitted on one report for the quarter. For instance, all hourly and salaried employees, if employed under one 10-digit UIA Employer Account Number, must be reported on the same form(s) for the quarter.

MULTI-UNIT NUMBER

The UIA will create a multi-unit number of 001 or greater for each business location or employment type upon the employer's written request. If an employer wants wage and benefit charge data recorded separately by business location or by employment type (hourly, salary or executive), UIA will assign a 3-digit multi-unit number of 001 or greater. The written request should be submitted to the UIA Tax Office.

Contact the Tax Office at [313-456-2080](tel:313-456-2080) for requirements to have multiple location reporting numbers assigned.

If multi-unit numbers are assigned a separate *Wage Detail Report* is required for each unit number. Each report must be filed timely or will be subject to late filing penalty.

Part I
Wage Reporting Online (Form UIA 1017e or EFS)

Employee Detail Record

There may be zero or more detail records after each Header record.

Location	Field Name	Picture	Description
1	Record Identifier	X(01)	"S"
2-8	Employer Number	9(07)	UIA Account Number; cannot be all zeroes.
9-11	Multi-Unit Number	9(03)	UIA Multi-Unit Number, may be all zeroes.
12-15	Year	9(04)	Filing year in CCYY form, where CCYY is the year with century, CCYY must be a valid year such as 2002, 2003, 2004, etc. CCYY cannot be all zeroes.
16	Quarter	9(01)	Filing calendar quarter: must be 1, 2, 3 or 4.
17-25	Social Security Number	9(09)	Employee's Social Security Number; do not zero fill*
26-32	Filler	X(7)	
33-48	Employee Last Name	X(16)	Last name of the employee.
49-60	Employee First Name	X(12)	First name of the employee.
61	Employee Middle Initial	X(01)	Middle initial of employee's name.
62-71	Employee Gross Wages	9(08)V99	Total quarterly gross wages for employee, right justified and padded with zeroes. Cannot be negative. May be all zeroes.
72	Family Status Indicator	X(01)	"F" if employee is a family member: blank otherwise. If multi-unit numbers are assigned a separate wage detail report is required for each unit number. Each report must be filed timely or will be subject to late filing penalty.

*The Social Security Number identifies the "S" record and must be provided for each employee record in the detail. An all zero number must not be entered for an employee's Social Security Number, as the entry will invalidate the entire report.

SOCIAL SECURITY NUMBER (Location 17-25, "S" Record)

The wage data cannot be processed if the Social Security Number is missing or zero filled. Employers should have the Social Security Number of each individual in their employ. Provide the Social Security Number for each employee for wages being reported. If the Social Security Number is not available at the time of filing the report, an amended report must be submitted (on a Form UIA 1019, Amended Wage Detail Report) when the Social Security Number becomes available.

A Social Security Number must only be used once per UIA 10-digit UIA Employer Account Number, per quarter. For example, if an employee works for a business at several different locations during the quarter, and each location has the same 10-digit account number, all wages are to be totaled and reported under the 10-digit UIA Employer Account Number.

GROSS WAGES (Location 62-71, “S” Record)

Wage detail information should be provided for every covered employee to whom wages were paid during the calendar quarter. **Do not** report wages that were earned, but not actually paid during the calendar quarter. Also, **do not** report wages of an employee whose services are excluded from coverage under Section 43 of the MES Act.

REPORT THE FOLLOWING TYPES OF WAGES:

- Wages paid in cash.
- Wages paid in any medium other than cash, such as the cash equivalent of meals furnished on the employer's premises or lodging provided by the employer as a condition of employment.
- Commissions and bonuses, awards, and prizes.
- Vacation and holiday pay.
- Sick pay when it is paid to liquidate a worker's balance at the time of separation from employment.
- Tips actually reported by the worker to the employer.
- Cash value of a cafeteria plan, if the employee has the option under the plan to choose cash.
- Employee's pre-tax wages to a retirement plan.

Refer to Section 44 of the MES Act for more information.

DO NOT REPORT THE FOLLOWING:

- Wages that were earned, but not actually paid during the calendar quarter.
- Sick pay paid under an employer plan on account of sickness.
- Wages such payments as severance pay.
- Profit-sharing.
- Employer's pre-tax contributions to a retirement plan.
- Wage discounts on purchases from the employer.
- Reimbursements to employees of expenses incurred on behalf of the employer.
- Wages of a worker whose services are excluded from coverage under Section 43 of the MES Act.

STATUS (Location 72, “S” Record)

This field should contain one of two values; a blank or an “F” for family employment.

- 1) Enter an “F” if the employee, alone or in the combination with his/her child or spouse, owns more than 50% of the shares of the business.
- 2) Enter an “F” if the parent(s) of the employee who is under the age of 18 own(s) more than 50% of the shares of the business.

If neither of the conditions above apply to the employee being reported, leave this field blank.

For more information, see Sections 43(g), 46(g) and (h) of the MES Act.

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Part II

Wage Reporting by Paper (Form UIA 1017)

This section contains instructions for filing the Wage Detail Report on paper.

Completion of Form UIA 1017

All *Wage Detail Reports* must be prepared in the standardized format outlined in this section. Employers who file a substitute Form UIA 1017 must follow the guidelines listed below:

- Type, clearly print, or computer-generate reports,
- Use 8 1/2 x 11 inch paper,
- Print reports on 20 or 24 pound plain white bond paper, 8 1/2 x 11 inch paper commonly used on PCs is acceptable,
- Allow one employee per line, and
- Prepare report in ascending Social Security Number order.

Employers who file a report that cannot be processed will receive a *Wage Reporting Correction Notice*, Form UIA 1018. The notice will be mailed to the employer identifying the corrective action to be taken. The corrected information must be returned within 20 days of the date of mailing shown on the Form.

Employer(s) must complete the data required in the designated areas on the *Wage Detail Report*, Form UIA 1017, or substitute Form 1017, as follows:

- Report Quarter Ending Date (mm/dd/yyyy) refer to page 7 for quarter-ending dates,
- Business name and address,
- Federal Employer Identification Number (FEIN), and
- UIA Employer Account Number (see below).

NOTE: If you qualify to receive a preprinted Form UIA 1017 (see page 3), these areas will already be pre-formatted.

UIA Employer Account Number

The UIA Employer Account Number assigned to your business consists of 7-digits followed by a 3-digit multi-unit number. The multi-unit number is three zeroes unless the UIA has approved multiple location reporting for the account.

Multi-Unit Number

If multi-unit numbers have been requested, and the UIA has approved and assigned multi-unit numbers, you may report each of your payrolls (such as hourly and salary) separately. Report each of the business locations separately. To have multi-unit numbers assigned, send a written request to the UIA Tax Office.

Contact the UIA Tax Office at 313-456-2080 for requirements.

If UIA has not approved multiple location reporting for the account, all employees must be reported on one filing for the quarter. If multi-unit numbers are assigned a separate *Wage Detail Report* is required for each unit number. Each report must be filed timely or will be subject to late filing penalty.

Part II

Wage Reporting by Paper (UIA Form 1017)

Family Employment

This column should contain an “F” if employee is a family member or blank otherwise. If multi-unit numbers are assigned, a separate *Wage Detail Report* is required for each unit number. Each report must be filed timely or will be subject to late filing penalty.

This field should be left blank unless the employees are in a family-owned business in which the majority interest is owned by the employee or their spouse, child, or parent (if employee is under the age of 18, at the time the work was performed), or by any combination of these. If so, place an “F” in the column titled “Family Owned.” Refer to Sections 43(g), 46(g) and (h) of the MES Act for a definition of family employment.

Delete (Line entry correction)

The delete feature applies only to those employers receiving a preprinted form from the UIA (see page 23). If you wish to delete an error from your preprinted report, enter an “x” in the “Delete” column on the same line as the incorrect information. Enter the correct information on the next available blank line. If no blank lines are available, a blank form may be used to provide the correct information. If you wish to delete a former employee, enter an “x” in the “Delete” column. The employee name CANNOT be deleted if wages are reported for that employee for the quarter.

Social Security Number

Wage data cannot be processed if the Social Security Number is missing, left blank, or zero filled. Provide the Social Security Number for each employee being reported. If the Social Security Number is not available at the time of filing the report, an amended report must be submitted when the Social Security Number becomes available. Use the *Amended Wage Detail Report*, Form UIA 1019, to report a Social Security Number omitted from a prior report.

A Social Security Number must only be used once per 10-digit UIA Employer Account Number, per quarter. For example, if an employee works for a business at several different locations during the quarter, all wages should be totaled and reported under the same 10-digit UIA Employer Account Number. This does not apply if the UIA has approved multiple location reporting for your account.

Gross Wages

Wage detail information should be provided for every covered employee to whom wages were paid during the calendar quarter.

REPORT THE FOLLOWING TYPES OF WAGES:

- Wages paid in cash.
- Wages paid in any medium other than cash, such as the cash equivalent of meals furnished on the employer’s premises or lodging provided by the employer as a condition of employment.
- Commissions and bonuses, awards, and prizes.
- Vacation and holiday pay.
- Sick pay when it is paid to liquidate a worker’s balance at the time of separation from employment.
- Tips actually reported by the worker to the employer.
- Cash value of a cafeteria plan, if the employee has the option under the plan to choose cash.
- Employee’s pre-tax wages to a retirement plan.

Refer to Section 44 of the MES Act for more information.

DO NOT REPORT THE FOLLOWING:

- Wages that were earned but not actually paid during the calendar quarter.
- Sick pay paid under an employer plan on account of sickness.
- Severance pay.
- Profit-sharing.
- Employer's pre-tax contributions to a retirement plan.
- Wage discounts on purchases from the employer.
- Reimbursements to employees of expenses incurred on behalf of the employer.
- Wages of a worker whose services are excluded from coverage under Section 43 of the MES Act.

When reporting gross wages, enter the total wages paid to each employee during the calendar quarter. Show wages including cents, e.g., 999.99. Do not use dollar signs (\$) or commas. Always enter the dollars and cents in appropriate areas on the form. The last two characters are assumed to be cents. Do not put a slash mark through the zeroes field, enter an amount even if it is a zero.

Preprinted Form UIA 1017, Wage Detail Report

The preprinted *Wage Detail Report*, Form UIA 1017, is designed for use by employers who are currently reporting on paper and have 50 or fewer employees. Employers with 50 or fewer employees should receive their preprinted Form UIA 1017, which lists the employees reported previously, around the fourth week of the month in which the quarter ends. If the preprinted form is not received in the mail, the employer may contact the Wage Record Unit at 313-456-2760 and request blank form(s). Employers can also download the form from the Internet at: www.michigan.gov/uia.

To assure accuracy of the preprinted information, review all the preprinted data to verify that they are correct and complete. If a preprinted Social Security Number or employee name is incorrect, follow the instructions given on the reverse side of the form for making corrections.

Preprinted forms will not be provided to employers previously filing reports:

- Containing no payroll information in the previous two quarters,
- Containing more than 50 employees, or
- Through UIA's Internet services.

It is the responsibility of the employer to obtain and file wage reports timely. Failure to do so may result in a penalty of \$25.00 per untimely report.

Changes or Corrections to Address on Form UIA 1017 preprinted forms

If the address appearing on the Form UIA 1017, *Wage Detail Report*, received is not the current address of the business, please complete the Form UIA 1025, *Employer Request for Address/Name Change* and submit to the UIA Tax Office. Changes of address cannot be made using Form UIA 1017. Changes to account numbers must be made with the UIA Tax Office.

New Employees

This feature applies only to those employers receiving a preprinted Form UIA 1017. To add new employees to the preprinted *Wage Detail Report*, enter the required information in the designated columns on the first blank line. List the new employees in ascending Social Security Number order.

Part II

Wage Reporting by Paper (UIA Form 1017)

New Employers

The blank Form UIA 1017, *Wage Detail Report*, is provided in the form package for new employers who have recently registered with the UIA. Once the employer submits data on an approved paper form for two consecutive quarters. The UIA will provide a preprinted document in subsequent quarters if the employer reported 50 or fewer employees. The preprinted document will show the report quarter ending date, due date, employer's name, FEIN, 10-digit UIA Employer Account Number, and the Social Security Numbers and names of employees reported in the previous quarter.

How to Obtain Form UIA 1017 on the Internet or Create a Substitute Form UIA 1017

Employers may obtain the Form UIA 1017 from the Internet at www.michigan.gov/uia. One option is to print the blank form and fill in fields (type or hand print clearly to avoid processing errors), then proofread, sign and mail the report to the address provided on the form. Another option is to complete the form on the computer; the data-filled report can then be printed, signed and mailed. Since data typed into the fillable form cannot be saved, employers should print or maintain a copy of the report for their records.

Employers may also create a substitute Form UIA 1017 using plain white paper. A plastic template is available at no cost to assist in preparing the report in this manner. The template shows proper spacing and data fields in which to enter required information, consistent with guidelines listed in Completion of Form UIA 1017 (page 17). A substitute form that is not prepared in the required format will not be processed. To order the Form UIA 1017 template, contact the Wage Record Unit at 313-456-2760.

How to Submit Corrected Data (Form UIA 1019)

To report corrected data (such as employee Social Security Number, name or wages), or to add employee(s) omitted from a previously filed report, submit Form UIA 1019, *Amended Wage Detail Report*. List only the employees for whom you are submitting corrected data. Do not resubmit an entire report; do not use a current quarter's *Wage Detail Report* (Form UIA 1017) to adjust employee data or to report negative wages.

NOTE: UIA currently has no online mechanism to report corrections to a previously-filed Form UIA 1017. Employers must report any corrections to a previously filed *Wage Detail Report* on the paper Form UIA 1019, *Amended Wage Detail Report*. Mail the completed Form UIA 1019 to the Wage Record Unit address provided on the form.

Copies of Forms UIA 1017, *Wage Detail Report* and UIA 1019, *Amended Wage Detail Report* are provided in this booklet and are available online at www.michigan.gov/uia.

Part III

UIA Forms 1017 and 1019

Left Intentionally Blank



Wage Detail Report

STATE OF MICHIGAN, DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
UNEMPLOYMENT INSURANCE AGENCY

See reverse side for detailed instructions and penalty provisions

THIS REPORT IS DUE BY THE 25TH DAY OF MONTH FOLLOWING THE END OF A CALENDAR QUARTER



Authorized by
MCL 421.1, et seq.

Report Quarter Ending:

Return by:

MAIL ONLY ONE
UIA 1017 ORIGINAL
REPORT TO:
(DO NOT MAIL A COPY)

**UIA Wage Record Unit
P.O. Box 9052
Detroit, MI 48202-9052
1-313-456-2760
TTY Customers: 1-866-366-0004**

FEIN

Multi-Unit

UJA 7 digit
Account Number

--	--

□

Please Type Or Print All Information

[illegible]

I declare that I have examined this report and to the best of my knowledge and belief, it is correct and complete.

TOTAL

(Last page only)

Signature of Officer/Owner:

Date:

Name of Contact Person:

Telephone: ()

PAGE OF

INSTRUCTIONS FOR COMPLETING WAGE DETAIL REPORT

FILE YOUR REPORT ONLINE-FAST, CONVENIENT, AND SAFE!

DO NOT FILE THIS FORM IF YOU USE A COMPUTER PRINTOUT OR REPORT ELECTRONICALLY

The Unemployment Insurance Agency (UIA) continues to look for ways to improve services for Michigan employers. Visit our web site at <http://www.michigan.gov/uia> to see how easy it is to reduce costs and paperwork by filing your Wage Detail Report online. Two options are available using our electronic service. Through registering for an Employer Web Account, an employer or their designated representative can file the Wage Detail Report online or through an electronic file submission (EFS).

IF YOU USE OUR PREPRINTED FORM

1. Review each Social Security number and employee name for correctness.
2. Enter the Social Security number and name of any unlisted employee to whom you paid wages during the quarter. **Wages cannot be processed without a Social Security number.**
3. Enter a zero (0) for each employee who was not paid any wages during the quarter. This ensures that the employee will be included on future reports. If your company has no wages for this quarter, you must still file this form, indicating zero wages for each employee (if any). If your account was designated inactive during the quarter, do not file this report.
4. If the Social Security number or name is incorrect, or you wish to delete a name, place an "X" in the DELETE column. Do not enter wages on that line. IF WAGES ARE REPORTED FOR THE QUARTER, THE EMPLOYEE NAME CANNOT BE DELETED.

IF YOU USE OUR BLANK FORM

At the top of each page, enter the numeric quarter ending date, e.g., 06/30/08, the employer's name and address, the Federal Identification Number (FEIN) and the 10-digit ULA Employer Account Number. This account number consists of an assigned seven (7) digit account number plus a three (3) digit multi-unit number. All 10 digits make up the ULA Employer Account Number. The multi-unit number is three (3) zeros unless the ULA has approved multiple location reporting.

Enter the SOCIAL SECURITY NUMBER, name and gross wages (dollars and cents) paid for all employees. **No other information should be entered on this form.**

FAMILY OWNED? If "Yes", enter "F" in this column

Does the worker, alone or in combination with his/her child or spouse, own more than 50% of the shares of the business? If "Yes", enter F. If "No", leave blank.

-OR-

Do the parent(s) of the worker who is under the age of 18 own more than 50% of the shares of the business? If "Yes", enter F. If "No", leave blank.

For more information, see Sections 43(g), 46(g) and (h) of the MES Act.

GROSS WAGES

Report total gross wages earned in the calendar quarter for each employee. Do not report wages that were earned but not actually paid during the quarter. Do not report negative wages. Enter the **Grand Total** on the **Last Page Only**. The total shown on the last page of this report should equal the Gross Quarterly Wages reported on your *Employer's Quarterly Tax Report* (Form ULA 1020) for the same quarter. One exception: severance pay should be included on the ULA 1020, but **not** on the *Wage Detail Report* (Form ULA 1017).

WAGES TO BE REPORTED

When reporting gross wages, enter the total amount of wages paid to each employee during the calendar quarter.

DO:

- include wages paid in cash.
- include as wages any medium other than cash, such as the cash equivalent of meals furnished on the employer's premises or lodging provided by the employer as a condition of employment.
- include commissions and bonuses, awards, and prizes.
- include vacation and holiday pay.
- include sick pay when it is paid to liquidate a worker's balances at the time of separation from employment.
- include tips actually reported by the worker to the employer.
- include the cash value of a cafeteria plan, if the employee has the option under the plan to choose cash.
- include an employee's pre-tax wages to a retirement plan.

Refer to Section 44 of the MES Act for more information.

WAGES NOT TO BE REPORTED

Wage detail information must be provided for every covered employee to whom wages were paid during the calendar quarter.

DO NOT:

- report wages that were earned but not actually paid during the calendar quarter.
- include sick pay paid under an employer plan on account of sickness.
- include as wages such payments as severance pay.
- include profit-sharing.
- include the employer's pre-tax contributions to a retirement plan.
- include as wages discounts on purchases from the employer.
- include reimbursements to employees of expenses incurred on behalf of the employer.
- report wages of a worker whose services are excluded from coverage under Section 43 of the MES Act.

TO CORRECT PRIOR REPORTS

DO NOT use a Wage Detail Report (ULA 1017) to correct any errors or make changes on a previously filed report. PLEASE SUBMIT an Amended Wage Detail Report (ULA 1019). Report only the information/employees that are to be corrected. Do not report negative amounts. To obtain Form ULA 1019, contact the Wage Record Unit at 1-313-456-2760 (TTY customers use 1-866-366-0004) or visit our website at <http://www.michigan.gov/uia>.

PENALTY INFORMATION

Effective with the third quarter of 1995, any employer (or agent) failing to submit, when due, any Wage Detail Report, required by Section 54(c)(2) of the MES Act, is subject to a penalty of \$25.00 for each untimely report.

Part III

UIA 1019
(Rev. 5-11)
Reverse Side

AMENDED WAGE DETAIL REPORT

This report is authorized by MCL 421.1, et seq., and its purpose is to amend quarterly wage detail information previously submitted. In order to comply with the law concerning accuracy, it is important to provide amended information for each Employer Account Number needing correction.

An Amended Wage Detail Report is to be used to amend information previously submitted on either the Internet or on the Wage Detail Report, Form UIA 1017. Any questions regarding the Form UIA 1019 should be directed to the Wage Record Unit at (313) 456-2760 (TTY customers use 1-866-366-0004.) Employers filing this Form UIA 1019 may also need to file an Amended Quarterly Tax Report, Form UIA 1021. The Form UIA 1021 is used to correct the gross and taxable wages reported for tax purposes on the Employer's Quarterly Tax Report, Form UIA 1020. Any questions regarding Form UIA 1021 are to be directed to (313) 456-2180 (TTY customers use 1-866-366-0004.)

IMPORTANT: A separate Amended Wage Detail Report must be filed for each quarter being amended. The corrected gross wages reported on the Form UIA 1019 must equal the corrected gross wages reported on Form UIA 1021.

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE COMPLETING THIS FORM

Part B Column 7 – Place an F by the employees that are immediate family members of the business owner(s).

If you are reporting new information that was not reported previously: Show the complete detail information for employee in Part B only. Part A should be blank.

For Example: You omitted Robert Smith from your original report.

PART A		PART B				
7. SOCIAL SECURITY NUMBER ON FORM UIA 1017	8. FAMILY OWNED? Enter "F"	9. CORRECT SOCIAL SECURITY NUMBER	10. EMPLOYEE'S NAME		11. GROSS WAGES PAID THIS QTR.	
			LAST	FIRST	DOLLARS	CENTS
	F	999-89-8989	Smith	Robert	3600	00

If you are correcting information that was previously reported. In Part A, show the exact Social Security Number that was used on the original report. Show the corrected detail information for each employee in Part B.

For Example: You transposed two digits of the Social Security Number of Ann Lee. You want to change wages for Mary Jones from \$2,400.00. You erroneously reported wages for John Williams.

PART A		PART B				
7. SOCIAL SECURITY NUMBER ON FORM UIA 1017	8. FAMILY OWNED? Enter "F"	9. CORRECT SOCIAL SECURITY NUMBER	10. EMPLOYEE'S NAME		11. GROSS WAGES PAID THIS QTR.	
			LAST	FIRST	DOLLARS	CENTS
999-98-9999		999-89-9999	Lee	Ann		
888-88-8888		888-88-8888	Jones	Mary	4200	00
777-77-7777		DELETE	Williams	John		

If you are reporting a Social Security Number for an employee for whom you did not previously have a Social Security Number: Leave Part A blank. Show the employee's correct Social Security Number in Part B.

For Example:

PART A		PART B				
7. SOCIAL SECURITY NUMBER ON FORM UIA 1017	8. FAMILY OWNED? Enter "F"	9. CORRECT SOCIAL SECURITY NUMBER	10. EMPLOYEE'S NAME		11. GROSS WAGES PAID THIS QTR.	
			LAST	FIRST	DOLLARS	CENTS
		999-89-8999	Hill	Thomas	3600	00

Left Intentionally Blank

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
UNEMPLOYMENT INSURANCE AGENCY
CADILLAC PLACE
3024 WEST GRAND BLVD. • DETROIT, MI 48202

OFFICIAL BUSINESS
PENALTY FOR PRIVATE USE, \$300

UNEMPLOYMENT INSURANCE AGENCY

Steven Arwood,
Director



Steven H. Hilfinger,
Director

State of Michigan
Unemployment Insurance Agency
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(Rev. 8-11)



Rick Snyder,
Governor

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